



**Working Lands Alliance**  
*A Project of American Farmland Trust*

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Testimony in support of SB 961

Planning and Development Committee

Submitted by: Lisa Bassani, Project Director, Working Lands Alliance  
March 1, 2013

Senator Cassano, Representative Rojas and Committee members:

The Working Lands Alliance appreciates this opportunity to submit testimony in **support of SB 961**, An Act Concerning the Assessment of Livestock and Farm Machinery and the Transfer of Land Classified as Farm Land, Open Space, Forest Land, and Maritime Heritage Land.

The Working Lands Alliance is a broad-based coalition dedicated to preserving Connecticut's farmland. Our 200+ members reflect the diversity of organizations, businesses, and individuals that care deeply about our working lands and the farmers that steward them – land and farms that grow our economy and jobs, provide our food, make our communities special places to live, and connect us to the history of this state.

SB 961 provides some important technical and procedural clarifications on PA 490, an act established in 1963 that has been instrumental in keeping Connecticut's farmland in farming. PA 490 enables landowners who steward our state's farm and forest lands to pay taxes on that land at its current use value rather than its highest value, and is widely considered to be one of the most important pieces of land use legislation in Connecticut.

SB 961 clarifies some existing gray area in the statute on matters that relate to change of ownership and the implementation of the conveyance tax, as well as required filing dates and notices for excepted transfers. In addition, it allows municipalities the option to impose a tax on horses. Municipalities who depend on revenue from horses can continue to tax them, as before. Municipalities that determine that the administrative burden of taxing horses outweighs the monetary benefits of the taxes generated will now have the option to eliminate the tax, and may do so by a vote of their legislative body. These technical changes and clarifications proposed in SB 961, supported by the CT Association of Assessing Officers, will help both landowners whose land is enrolled in the program as well as the assessors who must implement PA 490.

I appreciate the opportunity to present testimony in support of SB 961, and urge the committee to act favorably on this bill.